

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013**

S

1

SENATE BILL 396

Short Title: Modify Sales Tax for Products of Mines. (Public)

Sponsors: Senator Meredith (Primary Sponsor).

Referred to: Finance.

March 25, 2013

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FROM SALES TAX THE PRODUCTS OF MINES IN THEIR ORIGINAL OR UNMANUFACTURED STATE WITHOUT RESPECT TO WHO MAKES THE SALE.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.13 reads as rewritten:

"§ 105-164.13. Retail sales and use tax.

The sale at retail and the use, storage, or consumption in this State of the following tangible personal property, digital property, and services are specifically exempted from the tax imposed by this Article:

...

(3) Products of forests ~~and mines~~ in their original or unmanufactured state when such sales are made by the producer in the capacity of producer.

(3a) Products of mines in their original or unmanufactured state.

...."

SECTION 2. This act becomes effective July 1, 2013, and applies to sales made on or after that date.

